## **STATE OF UTAH Fund Information**

FINET Name: (DHS) Children's Account FINET Fund: 1111

Legal Name: Children's Account

Legal Authorization: UCA 62A-4a-309

#### Revenue Source(s):

1) Private contributions, 2) Birth certificate fees per UCA 26-2-12.5, 3) Legislature appropriations

#### **Description:**

A restricted account in the General Fund known as "Children's Trust Account." Fund may be used only to implement programs to fight against abuse and neglect as described in 62A-4a-305.

The 2000 legislature changed the matching requirements for entities receiving fund monies, as described in 62A-4a-309(3).

HB 0031 (2008 GS) Deletes the word "child" from abuse and neglect prevention programs as the purpose for the fund, under UCA 62A-4a-309.

HB 374 (2008 GS) Permits the waiver or reduction of cash-matching and in-kind matching requirements in order for an entity to receive funds from the Children's Trust Account.

HB 306 (2009 GS) Eliminated the Board of Child and Family Services. Changed the code to require that funds may not be expended unless approved by the director of the Division of Child and Family Services within the Dept. of Human Services (instead of the Board), and adds " in consultation with the executive director of the department."

SB 191 (2010 GS) Modifies the name of certain funds in the code for governmental accounting purposes. Changes the name of certain funds to reflect that the fund are restricted accounts within the General Fund (including this fund). Clarifies that money in a restricted account or fund does not lapse to another account or fund unless otherwise specified. Provides that certain highway special revenue funds are within the Transportation Fund. Provides that the Critical Highway Needs Fund is within the Transportation Investment fund of 2005. Establishes the Transportation Investment Fund of 2005 as a major fund type in the Utah Code. Provides that the Uniform School Fund is a special revenue fund within the Education Fund. Changes the disposition of money deposited into the Rural Health Care Facilities Account (#1503). Deletes obsolete accounts (#1327).

#### **Fund Balance History:**

<u>Fund</u>	<u>Year</u>	Beg Balance	<u>Revenues</u>	<u>Expenses</u>	<u>Transfers</u>	End Balance
1111	1984	\$0	\$70	\$0	\$0	\$70
1111	1985	\$70	\$264	\$0	\$0	\$334
1111	1986	\$334	\$0	\$0	\$0	\$334
1111	1987	\$334	\$218,024	\$0	\$0	\$218,358
1111	1988	\$218,358	\$293,880	\$0	(\$112,594)	\$399,644
1111	1989	\$399,644	\$237,995	\$0	(\$202,654)	\$434,985
1111	1990	\$434,985	\$269,922	\$0	(\$266,134)	\$438,773
1111	1991	\$438,773	\$233,029	\$0	(\$274,333)	\$397,469
1111	1992	\$397,469	\$229,072	\$0	(\$329,813)	\$296,728
1111	1993	\$296,728	\$220,599	\$0	(\$335,746)	\$181,580
1111	1994	\$181,580	\$241,941	\$0	(\$307,653)	\$115,868
1111	1995	\$115,868	\$263,239	\$0	(\$293,200)	\$85,907
1111	1996	\$85,907	\$281,116	\$0	(\$204,656)	\$162,367
1111	1997	\$162,367	\$291,202	\$0	(\$295,255)	\$158,314

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### **Fund Balance History:**

<u>Fund</u>	<u>Year</u>	Beg Balance	Revenues	<u>Expenses</u>	<u>Transfers</u>	End Balance
1111	1998	\$158,314	\$319,162	\$0	(\$257,697)	\$219,779
1111	1999	\$219,779	\$318,833	\$0	(\$325,302)	\$213,310
1111	2000	\$213,310	\$317,005	\$0	(\$334,827)	\$195,488
1111	2001	\$195,488	\$346,608	\$0	(\$315,829)	\$226,267
1111	2002	\$226,267	\$339,540	\$0	(\$320,100)	\$245,707
1111	2003	\$245,707	\$372,305	\$0	(\$327,300)	\$290,712
1111	2004	\$290,712	\$348,867	\$0	(\$301,022)	\$338,557
1111	2005	\$338,557	\$373,979	\$0	(\$290,560)	\$421,976
1111	2006	\$421,976	\$390,943	\$0	(\$368,119)	\$444,800
1111	2007	\$444,800	\$445,306	\$0	(\$372,474)	\$517,632
1111	2008	\$517,632	\$463,383	\$0	(\$371,355)	\$609,660
1111	2009	\$609,660	\$398,306	\$0	(\$397,289)	\$610,677
1111	2010	\$610,677	\$436,053	\$0	(\$792,670)	\$254,060
1111	2011	\$254,060	\$463,431	\$0	(\$380,600)	\$336,891
1111	2012	\$336,891	\$481,449	\$0	(\$399,894)	\$418,446
1111	2013	\$418,446	\$428,868	\$0	(\$399,992)	\$447,322
1111	2014	\$447,322	\$412,863	\$0	(\$397,349)	\$462,836
1111	2015	\$462,836	\$378,489	\$0	(\$394,799)	\$446,526